

Extent

35 folders, approximately 1,670 pages

Summary

This collection consists of records related to the Tax Relief Act of 1997. This collection of records contains correspondence, reports, memorandum, statistics and fact sheets.

Scope and Content Note

The Tax Relief Act of 1997 enacted a new nonrefundable \$400 per child tax credit in 1998, \$500 per child thereafter. An eligible child was generally a dependent child (for tax purposes) who was under 17 years old. Taxpayers were required to provide a taxpayer ID for the child when claiming credit on their tax return. The Child Tax Credit (CTC) phased out at a rate of \$50 for every \$1,000 by which a taxpayer's modified adjusted gross income exceeded thresholds based on filing status, namely \$110,000 for married taxpayers filing jointly, \$55,000 for married taxpayers filing separately or \$75,000 for taxpayers filing head of household or single.

This collection of records contains material relating to the number of families receiving the Child Tax Credit (CTC) in various states, CTC state by state analysis, CTC events, reports, memorandum, CTC fact sheets, and correspondence with members of Congress and the public regarding the CTC.

Record Type

Textual

System of Arrangement

Records that are responsive to this FOIA request were found in these collection areas—Clinton Presidential Records: WHORM Subject Files, and Clinton Presidential Records: White House Staff and Office Files.

The White House Office of Records Management (WHORM) contains a variety of series created to organize and track documents and correspondence. The WHORM Alpha file was compiled by the White House Office of Records Management from 1993 – 1996 and is a series of documents arranged by name of persons, organizations, or events. The WHORM Subject file was compiled by the White House Office of Records Management and is a series of categories designated by a letter/number combination. In addition, there are WHORM, WHORM Counsel, WHORM (CL), WHORM (OP), WHORM (Too Late); WHORM (Various Offices); and WHORM (Alpha Project) series.

Staff and Office files were maintained at the folder level by staff members within their individual offices and document all levels of administration activity. Staff and Office files are processed at the folder level, that is, individual documents are not selected and removed from a folder for processing. While this method maintains folder integrity, it frequently results in the incidental processing of documents that are not wholly responsive to the subject area.

FOIA 2025-0093-F (Segment 2) includes WHORM records from these subject codes:
FG001-07 Presidential Appointments Granted
FI004 Budget and Appropriations
FI010 Taxation
WE001 Children (Welfare Services, Adoption, Abuse)

Access

Collection is open to all researchers. Access to Clinton Presidential Records is governed by the Presidential Records Act (PRA) (44 U.S.C. Chapter 22, as amended) and the Freedom of Information Act (FOIA) (5 U.S.C. 552, as amended) and therefore

records may be restricted in whole or in part in accordance with legal exemptions.

Copyright

Documents in this collection that were prepared by officials of the United States government as part of their official duties are in the public domain. Researchers are advised to consult the copyright law of the United States (17 U.S.C. Chapter 1) which governs the making of photocopies or other reproductions of copyrighted material.

Provenance

Official records of William Jefferson Clinton's presidency are housed at the Clinton Presidential Library and administered by the National Archives and Records Administration (NARA) under the provisions of the Presidential Records Act (PRA).

Topical Subjects

Child tax credits; Taxpayer Relief Act of 1997 (United States)

Processed by

Staff Archivist, 2025. Previously restricted materials are added as they are released.

Last Modified Date

2025-09-23

Related Collections

The materials in FOIA 2025-0093-F (Segment 2) are a selective body of documents responsive to the topic of the FOIA. Researchers should consult the archivist about related material. Previously processed records relevant to this topic can be found in FOIA collections 2006-0185-F, 2006-0646-F, 2011-0688-S, 2012-0463-S, 2012-0565-S, 2013-0365-F, 2013-0371-S, 2013-0436-S, 2014-0209-S, 2014-0224-F, 2020-0917-F, 2021-0328-F, 2021-0329-F, 2022-0236-F, 2022-0496-F, 2024-0507-S, and Bruce Reed Collection Subject Files.

Container List

The following is a list of documents and folders processed in response to FOIA 2025-0093-F (Segment 2):

Box 1

Clinton Presidential Records: WHORM: Subject File

Category Case Number

FG001-07 278761SS

FG001-07 417041

FG001-07 417049

FG001-07 417050

FG001-07 417056

FG001-07 417058

FG001-07 417064

FG001-07 417065

Box 2

FG001-07

417080

FG001-07 417081

Clinton Presidential Records: WHORM: Subject File (continued)

Category Case Number

Box 2

[FG001-07] 417117

FG001-07 417118

[FG001-07] 417128

FG001-07 417256

FG001-07 417261

FG001-07 425506

FG001-07 425508

FG001-07 425555

Box 3

FI004

153425

FI004 202984

FI010 142233

FI010 189590SS

FI010 198545SS

FI010 225695

FI010 228187

WE001 194663

Clinton Presidential Records: White House Staff and Office Files

Domestic Policy Council Gould, Eric

Child Support - WOTC [Work Opportunity Tax Credit] Language [OA/ID 17800]

Kullman, Karin

Child Tax Credit VP Event, Rm 450 (7/10/97) [OA/ID 15363] Legislative Affairs
Subject Files

Child Care (Tax Credit) [OA/ID 18360] National Economic Council

Sperling, Gene

[Child Tax Credit - H.R. 4210] [loose] [OA/ID 9625]

[The Children's Tax Credit of 1992 That Wasn't] [loose] [OA/ID 9625]

[Cutting the EITC [Earned Income Tax Credit] for Families That Receive Child Support
or Social Security] [loose] [OA/ID 19175]

[Distribution Tables of Ways and Means Bill re: Child Tax Credit] [loose] [OA/ID
19175]

Women's Initiative and Outreach Myers, Elizabeth "Betsy"

Women's Issues Volume V: Child Care, Child Care Tax Credit [binder] [OA/ID 11070]

Supina, Lauren

VP Child Care and EITC [Earned Income Tax Credit] Event - July 11, 1997 [OA/ID
18617]